

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 04/2020-GST/SIKKIM (Rate)

Date: 30th September, 2020

NOTIFICATION

In exercise of the powers conferred by sub-section (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department No.12/2017- State Tax (Rate), dated the 28th June, 2017, namely:—

In the said notification, in the Table, -

- (i) against serial number 19A, in the entry in column (5), for the figures "2020", the figures "2021" shall be substituted;
 - (ii) against serial number 19B, in the entry in column (5), for the figures "2020", the figures "2021" shall be substituted;
2. This notification shall come into force with effect from the 1st day of October, 2020.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**